

who is not an employee of the city as it does for an individual who is an employee of the city. The company or individual with whom the city contracts shall have errors and omissions and other insurance coverage acceptable to the city.

The city council of any city may request the board of county commissioners of the county in which the city is located to direct one or more county building inspectors to exercise their powers within part or all of the city's jurisdiction, and they shall thereupon be empowered to do so until the city council officially withdraws its request in the manner provided in G.S. 160A-360(g)."

SECTION 3. This act becomes effective October 1, 2001.

In the General Assembly read three times and ratified this the 4th day of July, 2001.

Became law upon approval of the Governor at 2:30 a.m. on the 13th day of July, 2001.

S.B. 365

SESSION LAW 2001-279

AN ACT TO PROVIDE FOR ELECTRONIC LISTING OF BUSINESS PERSONAL PROPERTY FOR AD VALOREM TAXES AND TO ALLOW COUNTIES TO EXTEND THE LISTING PERIOD FOR ELECTRONIC LISTING.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-304 reads as rewritten:

"§ 105-304. *Place for listing tangible personal property.*

(a) Listing Instructions. – This section ~~shall apply~~ applies to all taxable tangible personal property that has a tax situs in this State and that is not required by this Subchapter to be appraised originally by the Department of Revenue. The place in this State at which ~~such this~~ property is taxable ~~shall be~~ is determined according to the rules ~~prescribed in subsections (c) through (h), below.~~ provided in this section. The person whose duty it is to list property ~~shall~~ must list it in the county in which the place of taxation is located, indicating on the abstract the information required by G.S. 105-309(d). If the place of taxation lies within a city or town that requires separate listing under G.S. 105-326(a), the person whose duty it is to list ~~shall~~ must also list the property for taxation in the city or town.

(a1) Electronic Listing. – The board of county commissioners may, by resolution, provide for electronic listing of business personal property in accordance with procedures prescribed by the board. If the board of county commissioners allows electronic listing of business personal property, the assessor must publish this information, including the timetable and procedures for electronic listing, in the notice required by G.S. 105-296(c).